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ABSTRACT

A technique used in college-level accounting courses helped students to develop technical expertise and, at the same time, to improve writing skills. The approach was intended for classes that include both large groups of students learning English as a Second Language (ESL) and groups of non-ESL students. Student responses to exam questions were evaluated, and the following difficulties were noted: (1) spelling and punctuation errors; (2) organization and logical sequencing mistakes; and (3) deficient sentences. Both groups of students had difficulty with word choice, verbs (especially tense consistency), sentence structure, prepositions, and inconsistencies in person or number. A teaching technique involving frequent practice and feedback was developed. Students were required to submit a 1-page accounting case analysis each week. Class time was devoted to discussions of various writing skills and issues each week. Samples of student writing were discussed, and group suggestions for revision were encouraged. The amount of initial preparation and class time devoted to the exercises was relatively small, but evaluation of each case was somewhat time-consuming. Benefits of the technique included student appreciation of the value of writing skills in accounting, weekly acknowledgement of student efforts to improve, assistance given simultaneously to ESL and non-ESL students, and improved understanding of accounting issues. (MSE)

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Writing (English As a Second Language) in Accounting

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Writing (English As a Second Language) in Accounting

Accounting students for whom English is a second language (ESL students) face a daunting situation: the need to develop not only the requisite technical skills but also professional level writing skills. ESL students, however, are not alone in their dilemma. For some time the writing skills of accounting students in general have been a source of concern in the profession in the U.S. Employers charge that students' writing skills are inadequate to the demands of the profession. Accounting teachers respond in various ways. Some declare that there is simply no time to devote to writing --given the ever-expanding mass of technical accounting material that must be covered. Others assert that the teaching of writing skills is properly the province of the English Department. Some would like to help, but believe they do not know how to do so.

This paper describes a technique used in accounting courses to help students develop technical expertise and writing skills simultaneously. It was developed in classes in which there were large groups of both ESL and

non-ESL students. First, the reasoning that led to the development of the technique is described. Then, the technique itself is explained and illustrated. Finally, an assessment of its costs and benefits is presented.

Given that the classes were mixed groups, the first concern was to develop some means of helping the class as a whole. It seemed probable that non-ESL students would resent activities designed primarily to assist ESL students. Similarly, it seemed likely that ESL students would not appreciate the generation of such resentment among their peers.

Consequently, the first issue was to determine whether there were any types of writing deficiencies common to both groups. Student responses to exam questions were evaluated for writing difficulties and the following were noted: (1) errors in spelling and punctuation, (2) difficulties with organization and logical sequencing, and (3) deficient sentences. "Deficient sentences" were those characterized by inaccurate or ambiguous word choice, grammatical errors, or questionable syntax.

All examples of deficient sentences from a set of exams were copied and identified as to whether they were written by ESL or non-ESL students. Then copies of all sentences (with the source group deleted) were mixed

together. An attempt was then made to determine which of the sentences were written by ESL students. Many times sentences that appeared "foreign" (due primarily to tortured syntax) were actually written by students whose native language is English. This is not to imply that the writing of non-ESL students was unusually bad. In fact, much of the writing from both groups of students was quite good. However, analysis revealed that both groups had difficulties with the following: (1) word choice, (2) verbs (especially tense consistency), (3) sentence structure (run-on sentences and fragments), (4) prepositions, and (5) inconsistencies of person or number. Given the writing samples, it appeared that students could benefit from (1) explanation of various writing deficiencies, (2) opportunities to practice writing, and (3) feedback. Consequently, a technique involving frequent practice and frequent feedback was developed.

In an initial class meeting students are informed that they must submit a formal, one-page analysis of a case involving accounting issues each week of the semester. In general, the assigned cases are in the end-of-chapter materials in their textbooks. At times they are based on current events. The cases are evaluated on two bases: analysis of the accounting issue(s)

and writing.

Initial reaction to the writing requirements is often negative. Student comments lead me to believe that this is due to the following factors. (1) Many students believe that acquiring technical accounting skills is more important than writing; therefore, the time spent on writing should be allocated to accounting issues. (2) Many students fear writing and do not know how to improve their skills. (3) Writing well does take time.

To persuade students that writing well is as important as having technical skills, the results of James Rebele's study are reported. "An Examination of Accounting Students' Perceptions of the Importance of Communication Skills in Public Accounting" appeared in Issues in Accounting Education (American Accounting Association, 1985, pp. 41-50.) The study discusses the importance practitioners place on writing skills and students' perceptions that such skills are relatively unimportant. Class discussion can be directed to (1) the probable reasons for such perceptions and (2) generating descriptions of accounting job situations likely to require written work (e.g., memos and reports to managers and clients) In addition, students are reminded that the cases are not simply writing

exercises but analyses of technical issues discussed in the course.

To persuade students that they can improve their writing, class time is spent discussing various writing skills. The issues discussed include "macro skills" (organization, logical sequencing, relevance), "micro skills" (word choice, sentence structure, tense consistency, and so forth) and "mechanics" (spelling and punctuation). Each of these is illustrated by providing examples of deficiencies from previous students' writing. Appropriate corrections of these examples are elicited and discussed.

In each subsequent week approximately five to ten minutes are devoted to writing issues. All discussion is based on student writing samples from the case submitted the previous week. Two or three illustrations of common difficulties are presented and students suggest revisions. In addition, students are given the opportunity to rewrite cases on which they receive poor grades.

The following pages present some of the examples used as illustrations in class discussions. Students' sentences appear in quotations. These are followed by indications of suggested revisions. In the actual class meetings the student sentences are presented on overhead transparencies.

The authors of the sentences are never identified. No indications of errors or suggestions for revisions appear. These are elicited in class discussion. In general, students seem to enjoy participating in the process of "fixing" the sentences. They certainly appear to find participating ~~more~~ stimulating than simply listening to the instructor explain appropriate revisions. In the following set of illustrations, the first two examples include more detailed descriptions of the points made in discussions. The other examples include only brief indications of the suggested revisions.

Choosing appropriate accounting terms

"When the sale is made, they should write down the income."

- In accounting "write down" does not mean "to record". It refers to the process of reducing the value of assets in the books. For example, "The inventory was 'written down' because its market value was lower than its cost."

- There is a difference between "revenue" and "income".

Sales generate "revenue".

"Income" is the excess of revenues and gains over expenses and losses.

Suggested revision:

"When the sale is made, they should record the revenue.

Choosing appropriate accounting terms

"Different methods of depreciation do have different net realization book value."

Two terms ("book value" and "net realizable value") appear to be scrambled.

The "book value" of a depreciable asset is its historical cost less depreciation taken to date.

"Net realizable value" is the amount which a company believes it could realize from an asset. For example, on the balance sheet accounts receivable are presented at "net realizable value" or the amount that the company estimates to be "collectible".

The words "do have" are imprecise.

Suggested revision: "Different methods of depreciation result in different book values."

Choosing appropriate accounting terms

"The maximum amount at which the asset should be established is its market value."

- recorded

"Dallas incurred an investment of common stock."

- acquired

"They should realize the expenses in the current period."

-recognize

Choosing appropriate words in general

1. "Hakes's management constructs its company to just one goal - increase the wealth."

-orients

2."For the measurement of periodic income the factors to be considered in determining when revenue has been realized are applied in the revenue realization principle."

-specified

3."Estimation of interest in a deferred payment purchase is needed but the interest is acted as a separate element of the periodic payments."

-and
-treated

4. "The company has duel objectives."

-dual

5. "There is a general lack of unawareness of the effect of this choice."

-lack of awareness

Difficulties with verbs

1. "In a transaction a cash or cash-equivalent price represent the value of the asset acquired, and the value of the assets is neither increase nor decrease regardless of the situation."

- represents/ increased / decreased
- be consistent with the number of "asset"

2. "It does not required adjusting the journal entries."

- require

3. "They don't follow the rule that given by generally accepted accounting principles."

- is given

4. "Objective evidence provided by an exchange transaction support the existence of revenue."

-supports

Sentence structure

"The LIFO method greatly reduces inventory profits and causing the net income to more accurately reflect an amount can be distributed to stockholders it tends to produce net income and inventory measurements that reflect conservatism convention which hold that when alternative solutions to an accounting problem can be reasonably supported an accountant should favor the solution that least favorably affects net income and net assets of the current period."

The LIFO method greatly reduces inventory profits and *causes* the net income to more accurately reflect an amount *that* can be distributed to stockholders. *It* tends to produce net income and inventory measurements that reflect *the* conservatism convention. *This convention* hold*s* that when alternative solutions to an accounting problem can be reasonably supported, an accountant should favor the solution that least favorably affects net income and net assets of the current period.

More sentence structure

"Although much of the historical cost principle been criticized, accountants tend to emphasize it primarily because it can be determined with greater precision than any other alternative bases of measurement as it is rather a matter of record and as a result they can be precisely verified and therefore it is considered as the most reliable measurement."

Although * the historical cost principle *has* been *(much)* criticized, accountants tend to emphasize it. *This is* primarily because *historical cost* can be determined with greater precision than any other alternative bases of measurement. * It is * a matter of record, and as a result *it* can be precisely verified. *T*herefore it is considered as the most reliable measurement.

Sentence structure

"The excess of revenue over cost of goods when the goods is sold."

-fragment

Gross profit is the excess of revenue over cost of goods when the goods *are* sold.

"Finally, an estimate of residual or salvage value in applying the cost allocation methods that are used in practice."

-fragment

Finally, *one needs* an estimate of...

Consistency

"If the company cuts into the LIFO cushion, its net income will be high and so will <u>their</u> taxes."

-its

The accountant must make the estimate, and so <u>they</u> must use a lot of professional judgment.

-she or he

Prepositions

*"Plant assets are accounted at historical cost."

-accounted for at

*"The cost must be allocated the assets."

-allocated to or allocated over

*"You have a significant influence to the company."

-influence on or influence over

*"In the other hand, it is necessary to analyze the facts."

-on the other hand

The Matter of Relevance

Exam question:

Discuss the reasons for imposing a "ceiling" and a "floor" on "market" when valuing inventory at the lower of cost or market.

Student response:

"The ceiling is the estimated selling price minus the costs of completion and disposal. The floor is the ceiling less a normal profit margin. Market is the current replacement cost of the item, but it cannot be more than the ceiling or less than the floor."

Has the student complied with the instructions ?

Spelling notes #1

	NOT
faithful	faithfull
truthful	truthfull
useful	usefull
until	untill
professional	proffessional
accrual	accural
liable	liabal
realize	relize
recognize	recognizate
trial balance	trail balance
consistent	consistant
existent	existant
relevant	relevent
feasible	feasable
defer	deferr
deferred	defered
incur	incurr
incurred	incured
occur	occurr
occurred	occured

From the perspective of the instructor, the costs associated with the above-described technique fall into three categories: preparation, allocation of class time, and evaluation. Initial preparation involves selecting approriate cases and obtaining examples to illustrate various writing deficiencies. If the class text provides cases in the end-of-chapter materials and if student writing samples are available, these tasks can be accomplished relatively quickly. Preparation for each class meeting is relatively minimal. One need only select sentences which illustrate common difficulties students encountered in preparing the previous case. Transparencies of these need to be prepared if one wishes to use the overhead projector. Class time consumed by the technique is also relatively minimal. The initial discussion of the writing requirements generally requires about one hour. Subsequently, five to ten minutes per week are spent in discussion of the examples from student work. The most costly aspect of the technique is time spent in evaluation. On average, each case requires from five to seven minutes for evaluation. Obviously, the viability of the technique depends critically on the number of students involved. However, some time trade-offs may be considered. For example, if the

instructor currently includes discussion questions on exams, she may wish to convert to objective exams that can be electronically graded. The time saved could then be reallocated to evaluating students' cases. Alternatively, one could reduce the number of cases required or seek grading assistance.

Many benefits are generated by the technique. First, students come to understand the importance of writing skills in accounting. Comments indicate that although they find the writing requirements burdensome, students appreciate the feedback. Errors are not corrected in the students' work. They are marked, and students are invited to submit corrections. The short, weekly discussions are important for two reasons. They provide the opportunity for instruction. In addition, students appear to feel that these sessions acknowledge their efforts to improve.

The technique makes it possible for the teacher to assist both ESL and non-ESL students simultaneously. To some degree ESL students tend to make different kinds of grammar and syntax errors. For example, ESL students frequently forget the "s" on the third person singular of many verbs in the present tense (e.g., "she record" instead of "she records") or the "-ed"

on regular past participles. It is less likely that a non-ESL student would make such an error. However, it is always possible to find deficiencies shared by both groups for the class discussion. Errors common to ESL students are dealt with on an individual basis.

A final benefit of the technique is that students are improving not only their writing skills but also their understanding of accounting issues. Requiring them to write about such issues seems to clarify their understanding of them. From the perspective of this author the benefits exceed the costs.